UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

MICHAEL J. QUILLING,		
Plaintiff,		
		File No. 1:03-CV-236
V.		HON. ROBERT HOLMES BELL
TRADE PARTNERS, INC., et al.,		
Defendants.		
	/	

ORDER APPROVING REPORT AND RECOMMENDATION

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on December 1, 2006, (Docket # 1501), recommending that the Receiver's First Amended Plan of Distribution (Docket #'s 1351 & 1352) be approved and that the Receiver be authorized to implement its terms forthwith. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). The Court agrees with the recommendation. Accordingly,

IT IS HEREBY ORDERED that the December 1, 2006, Report and Recommendation (Docket # 1501) is APPROVED AND ADOPTED as the opinion of this Court.

IT IS FURTHER ORDERED that the Receiver's First Amended Plan of Distribution (Docket #'s 1351 & 1352) is APPROVED.

IT IS FURTHER ORDERED that the Receiver is authorized to implement the terms of the First Amended Plan of Distribution forthwith.

Date:_	January 9, 2007	/s/ Robert Holmes Bell	
		ROBERT HOLMES BELL	
		CHIEF UNITED STATES DISTRICT JUDGE	